

Tangible Personal Property Tax Return

As Required by §§193.052 & 193.062 F.S. Return to
County Property Appraiser By April 1 to Avoid Penalties

State of Florida, County of

Business Name (DBA - Doing Business As) and
Mailing Address

Federal Employer Iden. No

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Social Security Number

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If name and address is incorrect make necessary corrections

This return subject to audit with all records kept by you.

Incomplete entries are subject to penalties.

1. Please give name and telephone number of Owner or Person in charge of this Business.

Name _____ Telephone _____

Corporate Name _____

2. Actual Physical Location of Property for Which this Return is Filed (Street Address - Not P.O. Box)

3. Is your business or farm located within the incorporated limits of a City? Yes___ No___

What City? _____

4. Do You File a Tangible Personal Property Tax Return Under Any Other Name? Yes___ No___

Please Show name Exactly as it Appeared on Your most recent Personal Property Tax Bill or

Other Current Tax Return. _____

5. Date you began business in this county: _____ Fiscal year: _____

5a. Although my fiscal year ended prior to December 31 of the past calendar year, this return reflects property additions and deletions through December 31. Yes___ No___

6. Describe Type or Nature of Your Business: _____

7. Trade Level (Check as many as apply) Retail ☐ Wholesale ☐ Manufacturing ☐

Professional ☐ Service ☐ Agriculture ☐ Leasing/Rental ☐ Other ☐

8. Did you file a Tangible Personal Property Return in this county last Year? Yes___ No___

If so, under what name and where? _____

9. Former owner of the Business: _____

9a. If Business sold, to whom? _____

Date Sold _____

PERSONAL PROPERTY SUMMARY

THIS IS A SUMMARY SCHEDULE ONLY. The Schedules on the REVERSE SIDE must be completed in detail and TOTALS entered below. ATTACH ITEMIZED LIST or DEPRECIATION SCHEDULE showing Original Cost & Date of Acquisition.

10. Office Furniture & Office Machines & Library

11. EDP Equipment, Computers, Word Processors

12. Store, Bar & Lounge, and Restaurant Furniture & Equipment, Etc.

13. Machinery and Manufacturing Equipment

14. Farm, Grove, and Dairy Equipment

15. Professional, Medical, Dental & Laboratory Equipment

16. Hotel, Motel, & Apartment Complex

16a. Rental Units - Stove, Refrig., Furniture, Drapes & Appliances

17. Mobile Home Attachments (Carport, Utility Bldg., Cabana, Porch, Etc.)

18. Service Station & Bulk Plant Equipment - Underground Tanks, Lifts, Tools

19. Signs - Billboard, Pole, Wall, Portable, Directional, Etc.

20. Leasehold improvements must be grouped by type, year of installation and description

21. Pollution Control Equipment

22. Equipment owned by you but rented, leased or held by others

23. Supplies - Not Held for Resale

24. Other - Please Specify

TOTAL PERSONAL PROPERTY

Under penalties of perjury, I declare that I have read the foregoing tax return and the accompanying schedules and statements and that the facts stated in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information of which he/she has any knowledge.

DATE _____ TITLE _____

SIGNED _____ (TAXPAYER)

SIGNED _____ (PREPARER)

ADDRESS _____

PHONE NO. _____ PREPARER'S I.D. # _____

TAXPAYER'S ESTIMATE
OF FAIR MARKET
VALUE

ORIGINAL
INSTALLED
COST

APPRAISER'S
USE ONLY

LESS EXEMPTION: () WIDOW () WIDOWER () BLIND
() TOTAL DISABILITY () OTHER

TAXABLE VALUE

DEPUTY

PENALTY

PLEASE SIGN AND DATE YOUR RETURN, SEND THE ORIGINAL TO THE COUNTY APPRAISER'S OFFICE BY APRIL 1, UNSIGNED RETURNS CANNOT BE ACCEPTED BY THE APPRAISER'S OFFICE.

NOTICE: IF YOU ARE ENTITLED TO A WIDOW'S, WIDOWER'S OR DISABILITY EXEMPTION ON PERSONAL PROPERTY (NOT ALREADY CLAIMED ON REAL ESTATE) CONSULT APPRAISER.

SCHEDULES ON REVERSE SIDE MUST BE COMPLETED IN FULL.

DR-405
R. 12/97

ASSETS PHYSICALLY REMOVED DURING LAST YEAR

Property fully depreciated but continuing in service must be reported on the schedules below.

RETIRED, SOLD, TRADED, ETC.

Property fully depreciated but continuing in service must be reported on the schedules below.					
DESCRIPTION	AGE	YEAR ACQ.	TAXPAYER'S EST OF FAIR MKT VALUE	ORIGINAL INSTALLED COST	

LEASED, LOANED, AND RENTED EQUIPMENT - Please complete if you hold equipment belonging to others.	YEAR	RENT	LEASE PURCHASE
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NAME AND ADDRESS OF OWNER OR LESSOR	DESCRIPTION	YEAR ACQUIRED	OF MFG.	PER MONTH	RETAIL INSTALLED COST NEW	PAYMENT OPTION YES	NO

LINE _____ Enter Applicable Line Number (10-24) From Page 1

TAXPAYER'S
ESTIMATE OF
Condition

Condition

[illegible]

Enter TOTALS on Front - Continue on Separate Sheet if Necessary					
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LINE _____ Enter Applicable Line Number (10-24) From Page 1

[illegible]

Enter TOTALS on Front - Continue on Separate Sheet if Necessary					
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LINE _____ Enter Applicable Line Number (10-24) From Page 1

[illegible]

Enter TOTALS on Front - Continue on Separate Sheet if Necessary					
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LINE	22	EQUIPMENT OWNED BY YOU BUT RENTED, LEASED, OR HELD BY OTHERS	TAXPAYER'S	TAXPAYER'S
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[illegible]

GENERAL INSTRUCTIONS

Complete this Personal Property Tax Return in accordance with the instructions provided herein as your declaration of personal property situated in this county. If any schedule has insufficient space, attach a separate sheet. Please print or type except for signature.

WHAT TO REPORT ON THIS RETURN:

1. Tangible Personal Property - include all goods, chattels, and other articles of value (but not certain vehicles) capable of manual possession and whose chief value is intrinsic to the article itself.
2. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items and **MUST** be reported after their initial lease or rental as equipment and/or furniture or fixtures.
3. **ALL FULLY DEPRECIATED ITEMS MUST BE REPORTED AT ORIGINAL COST WHETHER WRITTEN OFF OR NOT.**
4. Property personally owned, but used in the business must be reported.

DO NOT INCLUDE:

1. Intangible Personal Property - that is, money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation, etc.
2. Household Goods such as wearing apparel, appliances, furniture, and other items ordinarily found in the home and used for the comfort of the owner and his family, and not used for commercial purposes.
3. Automobiles, Trucks, and Other Licensed Vehicles - These are not taxable as personal property. (EXCEPTION: The equipment, on certain vehicles, is taxable as personal property and must be reported. Example- power cranes, air compressors, and other equipment designed as a tool rather than primarily as a hauling vehicle.)
4. Inventory - Those chattels consisting of items commonly referred to as goods, wares, and merchandise which are held for sale or lease to customers in the ordinary course of business.

VALUATION OF PERSONAL PROPERTY:

All property located in this county as of January 1 must be reported at 100 % of the original total cost. Include sales tax, transportation, handling, and installation charges if incurred. Report the total cost of all assets.

ADJUSTMENTS TO VALUES - TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE:

Enter only UNADJUSTED figures in areas calling for Original Cost. However, Florida law provides that the taxpayer shall also provide an estimate of the current fair market value of the property. An adjustment is a variation from purchase price paid. Adjusted figures **MUST** be explained on an attached supplemental schedule. Such schedules are considered part of the return.

LOCATION OF PERSONAL PROPERTY:

With the exception noted in the following paragraph, a SEPARATE personal property return must be filed for each location in the county. Additional forms will be mailed on request; contact your county property appraiser's office.

Owners of vending machines, LP/Propane tanks and similar free standing property at many locations may submit a single schedule in lieu of individual property statements, but may be required by the Property Appraiser to provide a list of site addresses. Owners that previously reported on a DR-405E or other owners of a similarly integrated property may submit a single schedule.

SPECIFIC INSTRUCTIONS

In the appropriate schedule list the original installed cost for assets of your business. Assets in each schedule must be grouped by year of acquisition.

The figure you enter as "original cost" must include the total original installed cost of your equipment, before any allowance for depreciation. Include sales tax, freight-in, handling, and installation costs. If a trade-in was deducted from the invoice price, enter the invoice price.

Add back investment credits taken for federal income tax purposes if those were deducted from the original cost. **INCLUDE ALL FULLY DEPRECIATED ITEMS AT ORIGINAL COST, WHETHER WRITTEN OFF OR NOT.**

If you own equipment that is out on a loan, rental or lease basis to others, report it on the appropriate schedule and enter the totals on Line 22.

List each item of tangible personal property separately in the appropriate schedule except for "classes" of personal property. A class is defined as items which are SUBSTANTIALLY similar in function, use, and age. Do not use the terms "VARIOUS" or "SAME AS LAST YEAR". This is inadequate reporting and may subject you to penalties for FAILURE TO FILE.

List all items of furniture and fixtures, all machinery and equipment, supplies, and certain types of equipment attached to mobile homes. All expensed items must be entered at original cost.

For each item, report your estimate of the current fair market value of the property and your estimate of the condition of that item (Good, Average, Poor). All expensed items must be entered at original installed cost.

Line 14 - Farm, Grove, and Dairy Equipment:

List all types of agricultural equipment you owned as of January 1. Describe property by type, manufacturer, model number, and year acquired. The following is a partial list of the types of equipment which are to be reported: bulldozers, draglines, mowers, balers, tractors, all types of dairy equipment, pumps, irrigation pipe - show feet of main line and sprinklers, hand and power sprayers, heaters, discs, fertilizer distributors, etc.

Line 16, 16a - Hotel, Motel, Apartment & Rental Units (Household Goods):

List all household goods, i.e. furniture, appliances and equipment used in rental or other commercial property. Both residents and non-residents must report if house, condo, apartment, etc. is rented at any time during the year.

Line 17 - Mobile Home Attachments:

For each of the following types of mobile home attachments, enter the number of items of that type which you owned as of January 1, the year of purchase, the size (length X width), and the original installed cost: Awning, Carport, Patio Roof, Trailer Cover, Screened Porch or Room, Cabana, Open Porch, Utility Room, etc.

Line 20 - Leasehold Improvements - i.e., Physical Modifications to Leased Property:

If you have made any improvements (including modifications and additions) to property which you lease, list the original cost of the improvements. Improvement must be grouped by type and year of installation. Leasehold improvement - Carpeting, Paneling, Shelving, Cabinets, etc.

IMPORTANT: ATTACH ITEMIZED LIST OR DEPRECIATION SCHEDULE SHOWING INVENTORY OF INDIVIDUAL IMPROVEMENTS.

Line 23 - Supplies:

Enter the average cost of supplies that are on hand, including expensed supplies, such as stationery and janitorial supplies, linens, silverware, etc. which may not have been recorded separately on your books. Include items which you carry in your inventory account but which do NOT come within the definition of "inventory" subject to exemption.

Leased, Loaned, and Rented Equipment:

If you borrow, rent or lease equipment from others complete the schedule by entering the name and address of the owner or lessor and a description of the equipment; year you acquired it; year of manufacture, if known; the rent per month; and the amount it would have originally cost had you purchased the equipment new.

INFORMATION REGARDING THE TAX LAWS OF FLORIDA

§192.042, Florida Statutes - DATE OF ASSESSMENT - Tangible Personal Property on January 1.

§193.062, Florida Statutes - DATES FOR FILING RETURNS - Tangible Personal Property Jan. 1 - Apr. 1.

§193.072, Florida Statutes - PENALTIES - For failure to file a return, 25% of the total tax levied against the property for each year that no return is filed; for filing after the due date, 5% of the total tax levied against the property covered by that return for each year, for each month, or portion thereof, that a return is filed after the due date, but not to exceed 25% of the total tax; for unlisted property, 15% of the tax attributable to the omitted property.

§196.021, Florida Statutes - TAX RETURNS TO SHOW ALL EXEMPTIONS AND CLAIMS - It is the duty of the taxpayer to set forth any legal exemption from taxation to which he may be entitled. The failure to do so shall result in any such exemption being disallowed for that tax year.

§837.06, Florida Statutes - Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in §775.082, §775.083, or §775.084.

Property Appraiser
1234 Main Street
Anywhere, Florida 11111-2222

Tangible Personal Property Tax Return
Confidential §§193.074 F.S.

As Required by §§193.052 & 193.062 F.S. Return to
County Property Appraiser by April 1 to Avoid Penalties

State of Florida, County of Miami-Dade

Business Name (DBA - Doing Business As) and
Mailing Address

Account Number
Any Business
5678 Main St
Allover, FL 55555-9890

Federal Employer Idem. No.
59-000000000

Social Security Number
- - - - -

NAICS/SIC 0000000

If name and address is incorrect make necessary corrections

This return subject to audit with all records kept by you.
Incomplete entries are subject to penalties.

1. Please give name and telephone number of Owner or Person in charge of this Business.
Name Person in charge Telephone BR549
Corporate Name Corporation USA

2. Actual Physical Location of Property for Which this Return is Filed (Street Address Not P.O.Box)
123 Main St. FL USA 07891

3. Is your business or farm located within the incorporated limits of a City? Yes No X
What City?

4. Do You File a Tangible Personal Property Tax Return Under Any Other Name? Yes No X
Please Show name exactly as it Appeared on Your most recent Personal Property Tax Bill or
Other Current Tax Return.

5. Date you began business in this county: 1976 Fiscal year: Oct 1 to Sept 30

5a. Although my fiscal year ended prior to December 31 of the past calendar year, this return reflects
property additions and deletions through December 31. Yes No X

6. Describe Type or Nature of Your Business: Sales

7. Trade Level (Check as many as apply) Retail Wholesale Manufacturing
Professional Service Agriculture Leasing/Rental Other

8. Did you file a Tangible Personal Property Return in this county last Year? Yes No X
If so, under what name and where? See # 1 & 2

9. Former owner of the Business: If applicable

9a. If Business sold, to whom?
Date Sold

PERSONAL PROPERTY SUMMARY
THIS IS A SUMMARY SCHEDULE ONLY. The Schedules on the REVERSE SIDE
must be completed in detail and TOTALS entered below. ATTACH ITEMIZED LIST OF
DEPRECIATION SCHEDULE showing Original Cost & Date of Acquisition

	TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE	ORIGINAL INSTALLED COST	APPRAISER'S USE ONLY
10. Office Furniture & Office Machines & Library	840.00	1233.00	
11. EDP Equipment, Computers, Word Processors	2000.00	4043.00	
12. Store, Bar & Lounge, and Restaurant Furniture & Equipment, Etc.	800.00	1754.00	
13. Machinery and Manufacturing Equipment			
14. Farm, Grove, and Dairy Equipment			
15. Professional, Medical, Dental & Laboratory Equipment			
16. Hotel, Motel, & Apartment Complex			
16a. Rental Units - Stove, Refrig., Furniture, Drapes & Appliances			
17. Mobile Home Attachments (Carport, Utility Bldg., Cabana, Porch, Etc.)			
18. Service Station & Bulk Plant Equipment - Underground Tanks, Lifts, Tools			
19. Signs - Billboard, Pole, Wall, Portable, Directional, Etc.			
20. Leasehold improvements must be grouped by type, year of installation and description			
21. Pollution Control Equipment			
22. Equipment owned by you but rented, leased or held by others	5000.00	8000.00	
23. Supplies - Not Held for Resale		5000.00	
24. Other - Please Specify			
TOTAL PERSONAL PROPERTY	8640.00	20030.00	

Under penalties of perjury, I declare that I have read the foregoing tax return and the accompanying
schedules and statements and that the facts stated in them are true. If prepared by someone other
than the taxpayer, the preparer signing this return certifies that this declaration is based on all
information of which he/she has any knowledge.

DATE TITLE
SIGNED (TAXPAYER)
SIGNED (PREPARER)
ADDRESS
PHONE NO. PREPARER'S I.D. #

DEPUTY PENALTY
PLEASE SIGN AND DATE YOUR RETURN. SEND THE ORIGINAL TO
THE COUNTY APPRAISER'S OFFICE BY APRIL 1. UNSIGNED
RETURNS CANNOT BE ACCEPTED BY THE APPRAISER'S OFFICE.

NOTICE: IF YOU ARE ENTITLED TO A WIDOW'S, WIDOWER'S OR
DISABILITY EXEMPTION ON PERSONAL PROPERTY (NOT
ALREADY CLAIMED ON REAL ESTATE) CONSULT APPRAISER.

Page 2 TANGIBLE PERSONAL PROPERTY TAX SCHEDULES (ENTER TOTALS ON PAGE 1)

ASSETS PHYSICALLY REMOVED DURING LAST YEAR
Property fully depreciated but containing in service must be reported on the schedules below.

DESCRIPTION	AGE	YEAR ACQ	TAXPAYER'S EST OF FAIR MKT VALUE	ORIGINAL INSTALLED COST	RETIRED, SOLD, TRADED, ETC.
555 Copier mod 19	3	92	10,100	15,000	Sold to ABC School

LEASED, LOANED, AND RENTED EQUIPMENT - Please complete if you hold equipment belonging to others.

NAME AND ADDRESS OF OWNER OR LESSOR	DESCRIPTION	YEAR ACQUIRED	YEAR OF INFO.	RENT PER MONTH	RETAIL INSTALLED COST NEW	LEASE PURCHASE OPTION YES NO
Lessor's Name & Mailing Address	555 Copier	93	93	175	15,000	X

LINE 10 Enter Applicable Line Number (10-14) From Page 1

DESCRIPTION OF ITEM	AGE	YEAR PURCHASED	TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE	TAXPAYER'S ESTIMATE OF Condition Good Avg Poor	ORIGINAL INSTALLED COST	APPRAISER'S USE ONLY Condition
Office deluxe chair	2	92	90.00	X	100.00	
Computer Desk with file	2	93	200.00	X	415.00	
Telephone - 2 lines	3	92	150.00	X	250.00	
Oak Storage Cabinet	2	93	125.00	X	150.00	
Oak Bookcase	2	93	125.00	X	139.00	
Deluxe Office Chair	2	93	150.00	X	179.00	
Enter TOTALS on Front - Continue on Separate Sheet if Necessary			840.00		1233.00	

LINE 11 Enter Applicable Line Number (10-14) From Page 1

DESCRIPTION OF ITEM	AGE	YEAR PURCHASED	TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE	TAXPAYER'S ESTIMATE OF Condition Good Avg Poor	ORIGINAL INSTALLED COST	APPRAISER'S USE ONLY Condition
QQQ Computer	2	93	1490.00	X	2500.00	
DP Printer 600	2	93	350.00	X	1100.00	
Monitor - 14"	2	93	140.00	X	400.00	
Mouse	2	93	20.00	X	43.00	
Enter TOTALS on Front - Continue on Separate Sheet if Necessary			2000.00		4043.00	

LINE 12 Enter Applicable Line Number (10-14) From Page 1

DESCRIPTION OF ITEM	AGE	YEAR PURCHASED	TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE	TAXPAYER'S ESTIMATE OF Condition Good Avg Poor	ORIGINAL INSTALLED COST	APPRAISER'S USE ONLY Condition
5 - Wooden Tables	3	92	20.00		40.00	
3 - Custom made glass racks	3	92	180.00		714.00	
12 - Large display racks	3	92	500.00		700.00	
2 - Cash Registers	3	92	100.00		300.00	
Enter TOTALS on Front - Continue on Separate Sheet if Necessary			800.00		1754.00	

LINE 22 EQUIPMENT OWNED BY YOU BUT RENTED, LEASED, OR HELD BY OTHERS

LEASE NO.	NAME/ADDRESS OF LESSEE ACTUAL PHYSICAL LOCATION	DESCRIPTION	AGE	YEAR PURCHASED	RENT PER MONTH	TAXPAYER'S ESTIMATE OF FAIR MARKET VALUE	TAXPAYER'S ESTIMATE OF Condition Good Avg Poor	RETAIL INSTALLED COST NEW
13 - 4030	Lessee's Name	Fork Lift	5	90	250	5000	X	8000